



Joint Legislative Audit Committee
Office of the Auditor General



**FINANCIAL AUDIT REPORT
DEPARTMENT OF THE YOUTH AUTHORITY
General Fund, Special Deposit Fund,
Trust Fund, Benefit Fund, and General
Fixed Assets Account Group
YEAR ENDED JUNE 30, 1978**

REPORT TO THE
CALIFORNIA LEGISLATURE

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

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FINANCIAL AUDIT REPORT
DEPARTMENT OF THE YOUTH AUTHORITY
GENERAL FUND, SPECIAL DEPOSIT FUND,
TRUST FUND, BENEFIT FUND, AND GENERAL
FIXED ASSETS ACCOUNT GROUP
YEAR ENDED JUNE 30, 1978

MAY 1980



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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May 9, 1980

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The Honorable Speaker of the Assembly
The Honorable President pro Tempore of the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Department of the Youth Authority, year ended June 30, 1978.

The auditors are Richard I. LaRock, CPA, Audit Manager; Del Pelagio, CPA; Sandra S. Bevers; Jeffrey L. Mansur; Robyn Graves; Fredrick Lewis; Thomas Dovi; Robert Hamric, CPA; William Woodward, CPA; Phyllis Ries; and Cecil Carthen.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Floyd Mori".

S. FLOYD MORI
Assemblyman, 15th District
Chairman, Joint Legislative
Audit Committee

Attachment

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the General Fund, the Special Deposit Fund, the Trust Fund, the Benefit Fund, and the General Fixed Assets Account Group of the Department of the Youth Authority. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The Department of the Youth Authority operates the following facilities: four reception centers, eight major institutions, and five conservation camps. These facilities are maintained for the control, care, treatment, and rehabilitation of young persons convicted of public offenses. The department also supervises youth paroled from major institutions and returned to the community, provides direct staff services to local public and private agencies, and administers state grants to subsidize certain local programs relating to delinquency and rehabilitation.

AUDITOR'S OPINION

To the Joint Legislative Audit Committee of the California Legislature:

We have examined the financial statements of the various funds and the account group of the Department of the Youth Authority for the year ended June 30, 1978 listed in the foregoing Table of Contents. Except as set forth in the following paragraph, our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As explained in Note 2 of the Notes to the Financial Statements, the Department of the Youth Authority did not maintain sufficient detailed records to support the balance of the General Fixed Assets Account Group of \$84,263,113 reported as of June 30, 1978. It was not practicable to satisfy ourselves by appropriate audit tests or by other means because of incomplete records.

As explained in Note 3, the Department of the Youth Authority accounts for and reports the financial position, results of operations, and changes in fund balance of the Benefit Fund to combine assets and activities of the canteens with assets which the department holds as a trustee for wards.

In our opinion, the aforementioned financial statements present fairly the financial position of the General Fund, Special Deposit Fund, and Trust Fund of the Department of the Youth Authority as of June 30, 1978 and the results of operations and changes in operating clearing and fund balance for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Since the department did not maintain sufficient detailed records to support the balance of the General Fixed Assets Account Group, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements for the department's General Fixed Assets Account Group as of June 30, 1978. Because of the effects of the previously discussed accounting practice, which is at variance with generally accepted accounting principles, the financial statements do not present fairly the financial position of the Benefit Fund of the Department of the Youth Authority at June 30, 1978 or the results of operations or changes in fund balance for the year then ended in conformity with generally accepted accounting principles.

The columns on the accompanying financial statements for the year ended June 30, 1977, which are presented for comparative purposes only, were not audited by us and accordingly we do not express an opinion on them. The accompanying supplemental information is not necessary for a fair presentation of the financial statements but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Wesley E. Voss
WESLEY E. VOSS
Assistant Auditor General

Date: January 25, 1980

| | | |
|--------|------------------------|-----------------------|
| Staff: | Richard I. LaRock, CPA | Thomas Dovi |
| | Del Pelagio, CPA | Robert Hamric, CPA |
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| | Jeffrey L. Mansur | Phyllis Ries |
| | Robyn Graves | Cecil Carthen |
| | Fredrick Lewis | |

DEPARTMENT OF THE YOUTH AUTHORITY

BALANCE SHEET
GENERAL FUND, SPECIAL DEPOSIT FUND, TRUST FUND,
BENEFIT FUND, AND GENERAL FIXED ASSETS ACCOUNT GROUP

JUNE 30, 1978

(With Unaudited Amounts for 1977)

| | Governmental Fund Type | | | | | | Fiduciary Fund Types | | | Account Group | |
|---|------------------------|---------------------|----------------------|--------------------|------------------|------------------|----------------------|------------------|----------------------|---------------------|--|
| | General Fund | | Special Deposit Fund | | Trust Fund | | Benefit Fund | | General Fixed Assets | | |
| | 1978 | 1977 | 1978 | 1977 | 1978 | 1977 | 1978 | 1977 | 1978 | 1977 | |
| ASSETS | | | | | | | | | | | |
| Cash | \$ 561,526 | \$ 193,723 | \$ 53,632,988 | \$ 275,821 | \$ 241,251 | \$ 272,758 | \$ 100,352 | \$ 83,665 | \$ -- | \$ -- | |
| Accounts receivable | 8,326,139 | 3,348,750 | (81,069) | -- | 370,000 | 457,416 | 6,834 | -- | 376 | -- | |
| Allowance for deferred and uncollectible accounts receivable | -- | -- | -- | 282,091 | 836,420 | -- | -- | -- | -- | -- | |
| Due from other funds | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Due from Federal Government | 375,537 | 249,500 | -- | -- | -- | -- | -- | -- | -- | -- | |
| Prepayments to other funds | 463,955 | 476,164 | -- | -- | -- | -- | -- | -- | -- | -- | |
| Expense advances to employees | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Canteen merchandise for resale | 8,958 | 9,588 | -- | -- | -- | -- | -- | -- | -- | -- | |
| Other deferred charges | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Land (Note 2) | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Improvements (Note 2) | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Equipment (Note 2) | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Advances to Architecture | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Revolving Fund | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Property held in trust | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Total Assets | \$ 9,692,496 | \$ 4,196,656 | \$4,285,079 | \$1,569,657 | \$252,317 | \$278,063 | \$136,737 | \$121,526 | \$84,263,113 | \$76,748,319 | |
| LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | |
| Accounts payable | \$13,423,919 | \$13,147,603 | \$ 2,258,666 | \$ 27,016 | \$ -- | \$ -- | \$ 1,751 | \$ 4,416 | \$ -- | \$ -- | |
| Due to other funds | -- | -- | 2,258,668 | 520,182 | -- | -- | 6,834 | -- | -- | -- | |
| Uncleared collections | 46,148 | 39,793 | 2,026,145 | 1,022,459 | -- | -- | -- | -- | -- | -- | |
| Due to Federal Government | -- | -- | 4,285,079 | 1,569,657 | -- | -- | 8,585 | 4,416 | -- | -- | |
| Total Liabilities | 13,470,067 | 13,187,396 | \$4,285,079 | \$1,569,657 | -- | -- | 8,585 | 4,416 | -- | -- | |
| Encumbrances Outstanding | 5,039,349 | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| Fund Equity: | | | | | | | | | | | |
| Investment in general fixed assets (Note 2) | -- | -- | -- | -- | -- | -- | 5,867 | 5,867 | 79,560,095 | 72,921,043 | |
| Designated for construction | -- | -- | -- | -- | -- | -- | -- | -- | 4,703,018 | 3,827,336 | |
| Fund Balance: | | | | | | | | | | | |
| Designated for depositors | -- | -- | -- | -- | 252,267 | 277,637 | -- | -- | -- | -- | |
| Designated for special purpose (Note 3) | -- | -- | -- | -- | -- | -- | 16,973 | 28,282 | -- | -- | |
| Designated for ward benefit (Note 3) | -- | -- | -- | -- | -- | -- | 105,312 | 82,961 | -- | -- | |
| Property held in trust (Note 4) | (8,816,920) | (8,990,740) | -- | -- | -- | 50 | -- | -- | -- | -- | |
| Operating clearing (Note 4) | (8,816,920) | (8,990,740) | -- | -- | -- | -- | 252,317 | 277,687 | 117,110 | 84,263,113 | |
| Total Fund Equity | \$ 9,692,496 | \$ 4,196,656 | \$4,285,079 | \$1,569,657 | \$252,317 | \$278,063 | \$136,737 | \$121,526 | \$84,263,113 | \$76,748,319 | |

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF THE YOUTH AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN OPERATING CLEARING - BUDGET AND ACTUAL
GENERAL FUNDFOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

| | | 1978 | | 1977 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | Budget as Adjusted | Actual | Variance | Actual |
| Revenues: (Note 5) | | | | |
| Intergovernmental revenues (Note 6) | \$ 15,028,017 | \$ 11,818,816 | \$ (3,209,201) | \$ 10,316,430 |
| Miscellaneous revenues | -- | 14,463 | 14,463 | 18,085 |
| Total Revenues | <u>15,028,017</u> | <u>11,833,279</u> | <u>(3,194,738)</u> | <u>10,334,515</u> |
| Other Sources: | | | | |
| Support appropriation | 140,729,778 | 137,949,730 | (2,780,048) | 129,362,980 |
| Reimbursements | 5,842,446 | 5,771,489 | (70,957) | 652,651 |
| Refunds to reverted appropriations | -- | 172,730 | 172,730 | 276,778 |
| Total Other Sources | <u>146,572,224</u> | <u>143,893,949</u> | <u>(2,678,275)</u> | <u>130,292,409</u> |
| Total Revenues and Other Sources | <u>\$161,600,241</u> | <u>155,727,228</u> | <u>\$ (5,873,013)</u> | <u>140,626,924</u> |
| Expenditures: (Note 5) | | | | |
| Current: | | | | |
| Community services | \$ 1,892,485 | 1,892,422 | \$ 63 | 1,709,542 |
| Rehabilitation services | 99,836,394 | 99,847,887 | (11,493) | 92,499,508 |
| Research | 1,599,372 | 1,599,292 | 80 | 1,418,314 |
| Youth Authority Board | 1,621,445 | 1,614,334 | 7,111 | 1,433,879 |
| Administrative services | 5,750,580 | 5,750,476 | 104 | 4,490,604 |
| Reimbursements to local jurisdictions: | | | | |
| County maintenance of juvenile homes, ranches, and camps | 3,825,840 | 3,481,437 | 344,403 | 3,428,940 |
| County construction of juvenile homes and camps | 400,000 | 400,000 | -- | 400,000 |
| County delinquency prevention commissions | 233,300 | 233,300 | -- | 233,300 |
| County special probation supervision | 18,159,584 | 15,349,784 | 2,809,800 | 16,088,215 |
| County parole revocation | 73,000 | 30,099 | 42,901 | -- |
| Sugar Ray Robinson Youth Foundation | 362,000 | 362,000 | -- | 330,000 |
| Policy documentation and regulation | 90,000 | 25,350 | 64,650 | -- |
| Transportation of wards | 43,540 | 43,522 | 18 | 42,566 |
| Catch up maintenance projects | 1,420,777 | 1,050,382 | 370,395 | 640,156 |
| Grants | 7,503,741 | 5,504,314 | 1,999,427 | 5,336,736 |
| Capital outlay projects | 10,086,544 | 6,152,107 | 3,934,437 | 402,100 |
| Miscellaneous | -- | 500,677 | (500,677) | 5,204,294 |
| Total Expenditures | <u>\$152,898,602</u> | <u>143,837,383</u> | <u>\$ 9,061,219</u> | <u>133,658,154</u> |
| Other Uses: | | | | |
| Intrafund transfers (Note 4) | | <u>11,716,025</u> | | <u>10,494,087</u> |
| Total Expenditures and Other Uses | | <u>155,553,408</u> | | <u>144,152,241</u> |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 173,820 | | (3,525,317) |
| Operating Clearing - July 1 (Note 4) | | <u>(8,990,740)</u> | | <u>(5,465,423)</u> |
| Operating Clearing - June 30 (Note 4) | | <u>\$ (8,816,920)</u> | | <u>\$ (8,990,740)</u> |

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF THE YOUTH AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
TRUST FUND AND BENEFIT FUNDFOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

| | Trust Fund | | Benefit Fund | |
|---|-------------------|-------------------|------------------|------------------|
| | 1978 | 1977 | 1978 | 1977 |
| Revenues: | | | | |
| Receipts for depositors | \$1,136,884 | \$1,083,504 | \$ -- | \$ -- |
| Canteen receipts | -- | -- | 404,985 | 390,141 |
| Ward benefit fund receipts | -- | -- | 152,931 | 145,442 |
| Operating income - other | -- | -- | 73,567 | 58,719 |
| Gifts and grants received | -- | -- | 5,964 | 747 |
| Total Revenues | 1,136,884 | 1,083,504 | 637,447 | 595,049 |
| Expenditures: | | | | |
| Payments to and for depositors | 1,162,254 | 1,166,396 | -- | -- |
| Canteen disbursements | -- | -- | 403,741 | 351,568 |
| Ward benefit fund disbursements | -- | -- | 147,226 | 176,302 |
| Operating expenditures | -- | -- | 75,438 | 53,702 |
| Total Expenditures | 1,162,254 | 1,166,396 | 626,405 | 581,572 |
| Excess of Revenues over (under) Expenditures | (25,370) | (82,892) | 11,042 | 13,477 |
| Fund Balance - July 1 | 277,687 | 360,579 | 117,110 | 103,633 |
| Fund Balance - June 30 (Note 3) | \$ 252,317 | \$ 277,687 | \$128,152 | \$117,110 |

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF THE YOUTH AUTHORITY
GENERAL FUND, SPECIAL DEPOSIT FUND, TRUST FUND,
BENEFIT FUND, AND GENERAL FIXED ASSETS ACCOUNT GROUP
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the General Fund, the Special Deposit Fund and the Trust Fund of the Department of the Youth Authority. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local government as prescribed by the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting. Notes 2 and 3 relate to the significant accounting policies and practices for the Benefit Fund and for the General Fixed Assets Account Group.

The accompanying financial statements are structured into a Governmental Fund Type, Fiduciary Fund Types, and an Account Group. The Department of the Youth Authority accounts for only its portion of the two fund type categories. The State Controller maintains central accounts for all state funds and annually publishes fund statements.

GOVERNMENTAL FUND TYPES

Governmental Fund Types are those through which most governmental functions are financed. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities--except those accounted for in Proprietary Funds--are accounted for through governmental funds. The General Fund is the only Governmental Fund Type used by the Department of the Youth Authority.

General Fund

The General Fund includes all financial resources not accounted for in another fund. This fund is maintained on a modified accrual basis of accounting. These are some of its more significant elements:

Income

Throughout the fiscal year, revenues and transfers are accounted for on a cash basis. At June 30, all revenues and transfers which are earned and expected to be collected within one year are accrued.

Expenditures

Expenditures are accounted for at the time claims for payment are filed with the State Controller. At June 30, all valid expenditure commitments, including commitments for encumbrances outstanding for which no goods or services have been received, are accrued as expenditures against budget appropriations.

Liabilities

Retirement Plan - Regular employees of the department are members of the Public Employees' Retirement System (PERS) which is a defined benefit, contributory retirement plan. The amount the agency and its employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. The department's share of retirement contributions for the year was \$12,212,915.

Vacation and Sick Leave - Costs of vacation and sick leave are charged at the time these benefits are used rather than when they are earned.

FIDUCIARY FUND TYPES

Fiduciary Fund Types are used to account for assets held by a governmental unit as a trustee or as an agent for individuals or private organizations. The Fiduciary Fund Types include the Special Deposit Fund, the Trust Fund, and the Benefit Fund.

Special Deposit Fund

The department maintains its portion of the Special Deposit Fund as an agency fund to account for:

- Money received from the Federal Government for special purposes;
- Money withheld from wages of temporary maintenance workers to be paid to union vacation trust accounts;

- Payroll deductions for employees who elect to purchase tax sheltered annuities from life insurance companies.

Assets and Liabilities - Assets and liabilities are accounted for on a modified accrual basis. At the time an asset is received, a liability is incurred. Agency funds are purely custodial, that is, they serve as a depository for monies destined for special purposes and thus do not involve measurement of operations.

Trust Fund

The department maintains the Trust Fund to account for monies and properties received, held, and disbursed for wards. This fund is maintained on a modified accrual basis of accounting.

Benefit Fund

The department's accounting policies and practices for the Benefit Fund are explained in Note 3.

GENERAL FIXED ASSETS ACCOUNT GROUP

The accounting policies and practices of the department regarding General Fixed Assets are explained in Note 2.

2. GENERAL FIXED ASSETS ACCOUNT GROUP - ACCOUNTING POLICIES AND PRACTICES

The General Fixed Assets Account Group is used to account for land, improvements, equipment, and advances to the Architecture Revolving Fund. Assets purchased are recorded as expenditures in the appropriate fund in the year of encumbrance. Assets are valued at cost or at fair market value, if cost cannot be determined.

Departmental Administration, the Fred C. Nelles School for Boys, El Paso de Robles School for Boys, the Southern California Youth Center, and the Southern Reception Center and Clinic did not maintain detailed property records to support account balances of land and improvements at June 30, 1978. We were unable to satisfy ourselves as to the amounts reported in the land and improvements accounts because of these incomplete records.

3. BENEFIT FUND - ACCOUNTING POLICIES AND PRACTICES

The department maintains the Benefit Fund to account for monies and properties used for the education or entertainment of the wards. The fund derives its resources primarily from donations and income from canteen operations. The department accounts for and reports the assets and operations of the canteen as part of the Benefit Fund combined with other assets of this fund which the department holds as a trustee for wards. This practice of combining enterprise operations with trust activities does not conform with generally accepted accounting principles of fund accounting.

Governmental accounting systems should allow for the reporting of the financial position and results of operations of the funds in conformity with generally accepted accounting principles. Governmental accounting systems should be organized and operated on a fund basis which recognizes that different circumstances require the application of different accounting principles. It is convenient if the funds are established so that only one method of accounting is required for each fund. If this practice is not followed, however, transactions should be segregated so that appropriate accounting principles can be applied to the different types of transactions and events.

The following practices differ from generally accepted accounting principles. The accounting for business type assets and operations (canteen and operations) are not separated from the accounting for trust assets and activities. Depreciation is not accounted for equipment used in business type activities. An undetermined amount of the business type activity costs which were paid from legislative appropriations for support of the Department of the Youth Authority are omitted from the fund's accounting records and, hence from the Benefit Fund's financial statements.

4. OPERATING CLEARING AND INTRAFUND TRANSFERS

The Operating Clearing account is the connecting link between the records of the various state agencies and the central fund accounts maintained by the State Controller's Office for the General Fund and other funds not accounted for entirely by one agency. The balance at June 30 represents the net assets and liabilities for which the Department of the Youth Authority is accountable.

Intrafund transfers are cash receipts which the Youth Authority remitted to the State Treasury during the year representing revenues, reimbursements, and refunds to reverted appropriations.

5. BUDGETED REVENUES AND EXPENDITURES

The budget for the support of the Department of the Youth Authority was appropriated by the Legislature by major programs. The department allocated legislative appropriations to the programs of the major institutions, reception centers, camps, and administration. The amounts shown under "Budget as Adjusted" for revenues and expenditures reflect the Governor's Budget after allowing for amendments reflected in the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions.

6. INTERGOVERNMENTAL REVENUES

Intergovernmental revenues represent receipts from the Federal Government in the form of grants. Grants are contributions by one governmental unit to another unit to aid in the support of a specified function, for example, education.

SUPPLEMENTAL INFORMATION

The accompanying supplemental information relates to the detailed financial statements of the General Fund, the Special Deposit Fund, and the Trust Fund. These statements are presented by Departmental Administration and various facilities of the Department of the Youth Authority.

The accompanying statements are not considered necessary for a fair presentation of financial position, results of operations, and changes in financial position in conformity with generally accepted accounting principles of the aforementioned funds. This supplemental information has been subjected to the tests and other audit procedures applied in the examination of the financial statements of the General Fund, the Special Deposit Fund, and the Trust Fund and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

DEPARTMENT OF THE YOUTH AUTHORITY
 BALANCE SHEETS OF DEPARTMENTAL ADMINISTRATION AND FACILITIES
 GENERAL FUND

JUNE 30, 1978

| ASSETS | | June 30, 1978 | Departmental Administration | Youth Conservation Camps (1) | Fred C. Nelles School For Boys (2) | Northern California Youth Center (3) | Southern California Youth Center (4) | El Paso de Robles School For Boys | Preston School of Industry | Ventura School (5) |
|---|--|---------------|-----------------------------|------------------------------|------------------------------------|--------------------------------------|--------------------------------------|-----------------------------------|----------------------------|--------------------|
| Cash | | \$ 561,526 | \$ 273,809 | \$ 3,591 | \$ 19,239 | \$ 36,354 | \$ 56,783 | \$ 94,721 | \$ 34,166 | \$ 21,830 |
| Accounts receivable | | 8,326,139 | 8,001,284 | 11,389 | 19,241 | 22,060 | 114,638 | 98,202 | 11,344 | 10,601 |
| Allowance for deferred and uncollectible accounts receivable | | (43,619) | (43,619) | 3,357 | 4,222 | 40,009 | 129,662 | 1,880 | 15,294 | 12,996 |
| Prepayments to other funds | | 375,537 | 211,821 | 43,659 | 43,659 | 40,009 | 34,792 | 59,471 | 47,250 | 20,881 |
| Expense advances to employees | | 463,955 | 195,824 | — | — | — | 8,958 | — | — | — |
| Other deferred charges | | 8,958 | — | — | — | — | — | — | — | — |
| Total Assets | | \$ 9,692,496 | \$ 8,639,119 | \$ 61,996 | \$ 42,702 | \$ 96,423 | \$ 344,833 | \$ 254,274 | \$ 96,921 | \$ 66,308 |
| LIABILITIES, ENCUMBRANCES OUTSTANDING, AND OPERATING CLEARING | | | | | | | | | | |
| Liabilities: | | | | | | | | | | |
| Accounts payable | | \$11,111,350 | \$ 221,947 | \$ 136,664 | \$ 322,993 | \$ 574,560 | \$ 464,610 | \$ 183,233 | \$ 232,331 | \$ 176,231 |
| Uncleared collections | | 5,610 | 582 | 10,107 | — | 6,020 | 15,685 | 1,337 | 3,349 | 3,458 |
| Total Liabilities | | 13,470,067 | 11,116,960 | 222,529 | 146,771 | 322,993 | 580,580 | 480,295 | 184,570 | 179,689 |
| Encumbrances Outstanding | | 5,039,349 | 4,540,208 | 22,093 | 26,510 | 83,037 | 71,091 | 102,309 | 97,434 | 49,699 |
| Operating Clearing | | (8,816,920) | (7,018,049) | (182,626) | (130,579) | (309,607) | (306,838) | (328,330) | (185,083) | (195,459) |
| Total Liabilities, Encumbrances Outstanding, and Operating Clearing | | \$ 9,692,496 | \$ 8,639,119 | \$ 61,996 | \$ 42,702 | \$ 96,423 | \$ 344,833 | \$ 254,274 | \$ 96,921 | \$ 66,308 |

(1) Youth Conservation Camps:
 Ben Lomond
 Pine Grove
 Mt. Bullion
 Washington Ridge

(2) Fred C. Nelles School for Boys
 Southern California Reception Center-Clinic

(3) Northern California Youth Center:
 O. H. Close School
 Karl Molt School
 De Witt Nelson Youth Training Center

(4) Southern California Youth Center:
 Youth Training School
 Oak Glen Youth Conservation Camp

(5) Ventura School
 Ventura Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY
 BALANCE SHEETS OF DEPARTMENTAL ADMINISTRATION AND FACILITIES
 TRUST FUND

JUNE 30, 1978

| <u>ASSETS</u> | | <u>Totals</u> <u>June 30, 1978</u> | <u>Departmental</u> <u>Administration</u> | <u>Fred C. Nelles</u> <u>School</u> <u>For Boys (1)</u> | <u>Northern</u> <u>California</u> <u>Youth</u> <u>Center (2)</u> | <u>Southern</u> <u>California</u> <u>Youth</u> <u>Center (3)</u> | <u>El Paso</u> <u>de Robles</u> <u>School</u> <u>For Boys</u> | <u>Preston</u> <u>School</u> <u>of</u> <u>Industry</u> | <u>Ventura</u> <u>School (4)</u> |
|---------------------------|------------------|---------------------------------------|--|---|---|---|--|---|-------------------------------------|
| Cash | \$241,251 | \$190,260 | \$9,566 | \$20,538 | \$ 2,049 | \$7,219 | \$6,584 | \$5,035 | |
| Accounts receivable | 4,182 | -- | -- | -- | 4,182 | -- | -- | -- | |
| Due from other funds | 6,834 | -- | -- | -- | 6,834 | -- | -- | -- | |
| Miscellaneous | 50 | 50 | -- | -- | -- | -- | -- | -- | |
| Total Assets | \$252,317 | \$190,310 | \$9,566 | \$20,538 | \$13,065 | \$7,219 | \$6,584 | \$5,035 | |
| <u>FUND BALANCE</u> | | | | | | | | | |
| Fund Balance: | | | | | | | | | |
| Designated for depositors | \$252,267 | \$190,260 | \$9,566 | \$20,538 | \$13,065 | \$7,219 | \$6,584 | \$5,035 | |
| Property held in trust | 50 | 50 | -- | -- | -- | -- | -- | -- | |
| Total Fund Balance | \$252,317 | \$190,310 | \$9,566 | \$20,538 | \$13,065 | \$7,219 | \$6,584 | \$5,035 | |

(1) Fred C. Nelles School for Boys
 Southern California Reception Center-Clinic

(2) Northern California Youth Center:
 O. H. Close School
 Karl Holton School
 Dewitt Nelson Youth Training Center

(3) Southern California Youth Center:
 Youth Training School
 Youth Training School Clinic
 Oak Glen Youth Conservation Camp

(4) Ventura School
 Ventura Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
FOR DEPARTMENTAL ADMINISTRATION AND FACILITIES
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Totals | | |
|---|-----------------------------|---------------------------|------------------------------|
| | Budget as Adjusted | Actual | Variance |
| Revenues: | | | |
| Intergovernmental revenues | \$ 15,028,017 | \$ 11,818,816 | \$ (3,209,201) |
| Miscellaneous revenues | -- | <u>14,463</u> | <u>14,463</u> |
| Total Revenues | <u>15,028,017</u> | <u>11,833,279</u> | <u>(3,194,738)</u> |
| Other Sources: | | | |
| Support appropriation | 140,729,778 | 137,949,730 | (2,780,048) |
| Reimbursements | 5,842,446 | 5,771,489 | (70,957) |
| Refunds to reverted appropriations | -- | <u>172,730</u> | <u>172,730</u> |
| Total Other Sources | <u>146,572,224</u> | <u>143,893,949</u> | <u>(2,678,275)</u> |
| Total Revenues and Other Sources | <u>\$161,600,241</u> | <u>155,727,228</u> | <u>\$ (5,873,013)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ 1,892,485 | 1,892,422 | \$ 63 |
| Rehabilitation services | 99,836,394 | 99,847,887 | (11,493) |
| Research | 1,599,372 | 1,599,292 | 80 |
| Youth Authority Board | 1,621,445 | 1,614,334 | 7,111 |
| Administrative services | 5,750,580 | 5,750,476 | 104 |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | 3,825,840 | 3,481,437 | 344,403 |
| County construction of juvenile homes and camps | 400,000 | 400,000 | -- |
| County delinquency prevention commissions | 233,300 | 233,300 | -- |
| County special probation supervision | 18,159,584 | 15,349,784 | 2,809,800 |
| County parole revocation | 73,000 | 30,099 | 42,901 |
| Sugar Ray Robinson Youth Foundation | 362,000 | 362,000 | -- |
| Policy documentation and regulation | 90,000 | 25,350 | 64,650 |
| Transportation of wards | 43,540 | 43,522 | 18 |
| Catch up maintenance projects | 1,420,777 | 1,050,382 | 370,395 |
| Grants | 7,503,741 | 5,504,314 | 1,999,427 |
| Capital outlay projects | 10,086,544 | 6,152,107 | 3,934,437 |
| Miscellaneous | -- | <u>500,677</u> | <u>(500,677)</u> |
| Total Expenditures | <u>\$152,898,602</u> | <u>143,837,383</u> | <u>\$ 9,061,219</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>11,716,025</u> | |
| Total Expenditures and Other Uses | | <u>155,553,408</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 173,820 | |
| Operating Clearing - July 1 | | <u>(8,990,740)</u> | |
| Operating Clearing - June 30 | | <u>\$ (8,816,920)</u> | |

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
DEPARTMENTAL ADMINISTRATION
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | <u>Budget as Adjusted</u> | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------------|-----------------------|-----------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$15,028,017 | \$11,818,816 | \$ (3,209,201) |
| Miscellaneous revenues | -- | 9,486 | 9,486 |
| Total Revenues | 15,028,017 | 11,828,302 | (3,199,715) |
| Other Sources: | | | |
| Support appropriation | 58,992,901 | 58,077,830 | (915,071) |
| Reimbursements | 5,054,877 | 5,004,787 | (50,090) |
| Refunds to reverted appropriations | -- | 80,230 | 80,230 |
| Total Other Sources | 64,047,778 | 63,162,847 | (884,931) |
| Total Revenues and Other Sources | \$79,075,795 | 74,991,149 | \$ (4,084,646) |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ 1,892,485 | 1,892,422 | \$ 63 |
| Rehabilitation services | 22,466,976 | 22,453,390 | 13,586 |
| Research | 1,599,372 | 1,599,292 | 80 |
| Youth Authority Board | 1,621,445 | 1,614,334 | 7,111 |
| Administrative services | 5,750,580 | 5,750,476 | 104 |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | 3,825,840 | 3,481,437 | 344,403 |
| County construction of juvenile homes and camps | 400,000 | 400,000 | -- |
| County delinquency prevention commissions | 233,300 | 233,300 | -- |
| County special probation supervision | 18,159,584 | 15,349,784 | 2,809,800 |
| County parole revocation | 73,000 | 30,099 | 42,901 |
| Sugar Ray Robinson Youth Foundation | 362,000 | 362,000 | -- |
| Policy documentation and regulation | 90,000 | 25,350 | 64,650 |
| Transportation of wards | 43,540 | 43,522 | 18 |
| Catch up maintenance projects | 1,420,777 | 1,050,382 | 370,395 |
| Grants | 5,640,235 | 3,693,770 | 1,946,465 |
| Capital outlay projects | 10,086,544 | 6,152,107 | 3,934,437 |
| Miscellaneous | -- | 595,784 | (595,784) |
| Total Expenditures | \$73,665,678 | 64,727,449 | \$ 8,938,229 |
| Other Uses: | | | |
| Intrafund transfers | | 10,851,966 | |
| Total Expenditures and Other Uses | | 75,579,415 | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | (588,266) | |
| Operating Clearing - July 1 | | (6,429,783) | |
| Operating Clearing - June 30 | | \$ (7,018,049) | |

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
NORTHERN CALIFORNIA RECEPTION CENTER-CLINIC
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | <u>Budget as Adjusted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------------|-------------------------|---------------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>220</u> | <u>220</u> |
| Total Revenues | <u>--</u> | <u>220</u> | <u>220</u> |
| Other Sources: | | | |
| Support appropriation | 5,956,743 | 5,747,550 | (209,193) |
| Reimbursements | 8,540 | 11,234 | 2,694 |
| Refunds to reverted appropriations | <u>--</u> | <u>--</u> | <u>--</u> |
| Total Other Sources | <u>5,965,283</u> | <u>5,758,784</u> | <u>(206,499)</u> |
| Total Revenues and Other Sources | <u>\$5,965,283</u> | <u>5,759,004</u> | <u>\$(206,279)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | -- | \$ -- |
| Rehabilitation services | 5,722,273 | 5,716,196 | 6,077 |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 13,240 | 13,179 | 61 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>5,574</u> | <u>(5,574)</u> |
| Total Expenditures | <u>\$5,735,513</u> | <u>5,734,949</u> | <u>\$ 564</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>15,577</u> | |
| Total Expenditures and Other Uses | | <u>5,750,526</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | <u>8,478</u> | |
| Operating Clearing - July 1 | | <u>(191,104)</u> | |
| Operating Clearing - June 30 | | <u>\$ (182,626)</u> | |

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
YOUTH AUTHORITY CONSERVATION CAMPS*
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Budget as Adjusted | Actual | Variance |
|---|---------------------------|----------------------------|---------------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>3</u> | <u>3</u> |
| Total Revenues | <u>--</u> | <u>3</u> | <u>3</u> |
| Other Sources: | | | |
| Support appropriation | 3,333,610 | 3,310,899 | (22,711) |
| Reimbursements | 140,640 | 132,075 | (8,565) |
| Refunds to reverted appropriations | <u>--</u> | <u>--</u> | <u>--</u> |
| Total Other Sources | <u>3,474,250</u> | <u>3,442,974</u> | <u>(31,276)</u> |
| Total Revenues and Other Sources | <u><u>\$3,474,250</u></u> | <u><u>3,442,977</u></u> | <u><u>\$ (31,273)</u></u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | <u>--</u> | \$ -- |
| Rehabilitation services | 3,268,200 | 3,258,906 | 9,294 |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 1,086 | 1,042 | 44 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>(6,827)</u> | <u>6,827</u> |
| Total Expenditures | <u><u>\$3,269,286</u></u> | <u><u>3,253,121</u></u> | <u><u>\$ 16,165</u></u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>145,864</u> | |
| Total Expenditures and Other Uses | | <u><u>3,398,985</u></u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | <u>43,992</u> | |
| Operating Clearing - July 1 | | <u>(174,571)</u> | |
| Operating Clearing - June 30 | | <u><u>\$ (130,579)</u></u> | |

* Youth Authority Conservation Camps include:

Ben Lomond
Pine Grove
Mt. Bullion
Washington Ridge

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
FRED C. NELLES SCHOOL FOR BOYS*
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Budget as Adjusted | Actual | Variance |
|---|--------------------------|--------------------------|---------------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>1,303</u> | <u>1,303</u> |
| Total Revenues | <u>--</u> | <u>1,303</u> | <u>1,303</u> |
| Other Sources: | | | |
| Support appropriation | 14,438,867 | 14,033,999 | (404,868) |
| Reimbursements | 35,847 | 38,661 | 2,814 |
| Refunds to reverted appropriations | <u>--</u> | <u>--</u> | <u>--</u> |
| Total Other Sources | <u>14,474,714</u> | <u>14,072,660</u> | <u>(402,054)</u> |
| Total Revenues and Other Sources | <u><u>14,474,714</u></u> | <u><u>14,073,963</u></u> | <u><u>(\$400,751)</u></u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | -- | \$ -- |
| Rehabilitation services | 13,673,561 | 13,641,727 | 31,834 |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 362,391 | 357,738 | 4,653 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>(6,551)</u> | <u>6,551</u> |
| Total Expenditures | <u><u>14,035,952</u></u> | <u><u>13,992,914</u></u> | <u><u>\$ 43,038</u></u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>33,884</u> | |
| Total Expenditures and Other Uses | | <u><u>14,026,798</u></u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 47,165 | |
| Operating Clearing - July 1 | | <u>(356,772)</u> | |
| Operating Clearing - June 30 | | <u>\$ (309,607)</u> | |

* Fred C. Nelles School for Boys
Southern California Reception Center-Clinic

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
NORTHERN CALIFORNIA YOUTH CENTER*
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Budget as Adjusted | Actual | Variance |
|---|-----------------------|---------------------|--------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>428</u> | <u>428</u> |
| Total Revenues | <u>--</u> | <u>428</u> | <u>428</u> |
| Other Sources: | | | |
| Support appropriation | 18,777,958 | 18,391,517 | (386,441) |
| Reimbursements | 198,210 | 198,212 | 2 |
| Refunds to reverted appropriations | <u>--</u> | <u>1,183</u> | <u>1,183</u> |
| Total Other Sources | <u>18,976,168</u> | <u>18,590,912</u> | <u>(385,256)</u> |
| Total Revenues and Other Sources | <u>\$18,976,168</u> | <u>18,591,340</u> | <u>\$(384,828)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | \$ -- | \$ -- |
| Rehabilitation services | 17,315,156 | 17,313,738 | 1,418 |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 687,495 | 685,231 | 2,264 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>(43,655)</u> | <u>43,655</u> |
| Total Expenditures | <u>\$18,002,651</u> | <u>17,955,314</u> | <u>\$ 47,337</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>194,842</u> | |
| Total Expenditures and Other Uses | | <u>18,150,156</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 441,184 | |
| Operating Clearing - July 1 | | <u>(748,022)</u> | |
| Operating Clearing - June 30 | | <u>\$ (306,838)</u> | |

* Northern California Youth Center includes:

O. H. Close School
Karl Holton School
DeWitt Nelson Youth Training Center

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
SOUTHERN CALIFORNIA YOUTH CENTER*
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | <u>Budget as Adjusted</u> | <u>Actual</u> | <u>Variance</u> |
|--|-------------------------------|-------------------|---------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>474</u> | <u>474</u> |
| Total Revenues | <u>--</u> | <u>474</u> | <u>474</u> |
| Other Sources: | | | |
| Support appropriation | 16,153,929 | 16,025,198 | (128,731) |
| Reimbursements | 284,568 | 264,916 | (19,652) |
| Refunds to reverted appropriations | <u>--</u> | <u>1,365</u> | <u>1,365</u> |
| Total Other Sources | <u>16,438,497</u> | <u>16,291,479</u> | <u>(147,018)</u> |
| Total Revenues and Other Sources | <u>\$16,438,497</u> | <u>16,291,953</u> | <u>\$(146,544)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | <u>--</u> | \$ -- |
| Rehabilitation services | 15,642,319 | 15,697,395 | (55,076) |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 286,299 | 280,428 | 5,871 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>21,479</u> | <u>(21,479)</u> |
| Total Expenditures | <u>\$15,928,618</u> | <u>15,999,302</u> | <u>\$(70,684)</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>260,546</u> | |
| Total Expenditures and Other Uses | | <u>16,259,848</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | | 32,105 |
| Operating Clearing - July 1 | | | <u>(360,435)</u> |
| Operating Clearing - June 30 | | | <u>\$ (328,330)</u> |

* Southern California Youth Center:
 Youth Training School
 Youth Training School Clinic
 Oak Glen Youth Conservation Camp

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
EL PASO DE ROBLES SCHOOL FOR BOYS
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Budget as Adjusted | Actual | Variance |
|---|-----------------------|------------------|---------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | --- | 6 | 6 |
| Total Revenues | --- | 6 | 6 |
| Other Sources: | | | |
| Support appropriation | 7,132,562 | 6,963,656 | (168,906) |
| Reimbursements | 64,480 | 65,219 | 739 |
| Refunds to reverted appropriations | --- | --- | --- |
| Total Other Sources | 7,197,042 | 7,028,875 | (168,167) |
| Total Revenues and Other Sources | \$7,197,042 | 7,028,881 | \$(168,161) |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | \$ -- | \$ -- |
| Rehabilitation services | 6,869,162 | 6,887,851 | (18,689) |
| Research | --- | --- | --- |
| Youth Authority Board | --- | --- | --- |
| Administrative services | --- | --- | --- |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | --- | --- | --- |
| County construction of juvenile homes and camps | --- | --- | --- |
| County delinquency prevention commissions | --- | --- | --- |
| County special probation supervision | --- | --- | --- |
| County parole revocation | --- | --- | --- |
| Sugar Ray Robinson Youth Foundation | --- | --- | --- |
| Policy documentation and regulation | --- | --- | --- |
| Transportation of wards | --- | --- | --- |
| Catch up maintenance projects | --- | --- | --- |
| Grants | 82,924 | 81,118 | 1,806 |
| Capital outlay projects | --- | --- | --- |
| Miscellaneous | --- | 21,849 | (21,849) |
| Total Expenditures | \$6,952,086 | 6,990,818 | \$ (38,732) |
| Other Uses: | | | |
| Intrafund transfers | | 66,787 | |
| Total Expenditures and Other Uses | | 7,057,605 | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | | (28,724) |
| Operating Clearing - July 1 | | | (156,359) |
| Operating Clearing - June 30 | | | \$ (185,083) |

Exhibit 3-8

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
PRESTON SCHOOL OF INDUSTRY
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | <u>Budget as Adjusted</u> | <u>Actual</u> | <u>Variance</u> |
|---|-------------------------------|---------------------|--------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>2,403</u> | <u>2,403</u> |
| Total Revenues | <u>--</u> | <u>2,403</u> | <u>2,403</u> |
| Other Sources: | | | |
| Support appropriation | 8,144,637 | 7,850,716 | (293,921) |
| Reimbursements | 31,480 | 32,506 | 1,026 |
| Refunds to reverted appropriations | <u>--</u> | <u>89,952</u> | <u>89,952</u> |
| Total Other Sources | <u>8,176,117</u> | <u>7,973,174</u> | <u>(202,943)</u> |
| Total Revenues and Other Sources | <u>\$8,176,117</u> | <u>7,975,577</u> | <u>\$(200,540)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | -- | \$ -- |
| Rehabilitation services | 7,561,704 | 7,561,652 | 52 |
| Research | -- | -- | -- |
| Youth Authority Board | -- | -- | -- |
| Administrative services | -- | -- | -- |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | -- | -- | -- |
| County construction of juvenile homes and camps | -- | -- | -- |
| County delinquency prevention commissions | -- | -- | -- |
| County special probation supervision | -- | -- | -- |
| County parole revocation | -- | -- | -- |
| Sugar Ray Robinson Youth Foundation | -- | -- | -- |
| Policy documentation and regulation | -- | -- | -- |
| Transportation of wards | -- | -- | -- |
| Catch up maintenance projects | -- | -- | -- |
| Grants | 236,082 | 201,843 | 34,239 |
| Capital outlay projects | -- | -- | -- |
| Miscellaneous | <u>--</u> | <u>(49,773)</u> | <u>49,773</u> |
| Total Expenditures | <u>\$7,797,786</u> | <u>7,713,722</u> | <u>\$ 84,064</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>124,909</u> | |
| Total Expenditures and Other Uses | | <u>7,838,631</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 136,946 | |
| Operating Clearing - July 1 | | <u>(332,405)</u> | |
| Operating Clearing - June 30 | | <u>\$ (195,459)</u> | |

DEPARTMENT OF THE YOUTH AUTHORITY

REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
VENTURA SCHOOL*
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | Budget as Adjusted | Actual | Variance |
|---|-----------------------|---------------------|--------------------|
| Revenues: | | | |
| Intergovernmental revenues | \$ -- | \$ -- | \$ -- |
| Miscellaneous revenues | <u>--</u> | <u>140</u> | <u>140</u> |
| Total Revenues | <u>--</u> | <u>140</u> | <u>140</u> |
| Other Sources: | | | |
| Support appropriation | 7,798,571 | 7,548,365 | (250,206) |
| Reimbursements | 23,804 | 23,879 | 75 |
| Refunds to reverted appropriations | <u>--</u> | <u>--</u> | <u>--</u> |
| Total Other Sources | <u>7,822,375</u> | <u>7,572,244</u> | <u>(250,131)</u> |
| Total Revenues and Other Sources | <u>\$7,822,375</u> | <u>7,572,384</u> | <u>\$(249,991)</u> |
| Expenditures: | | | |
| Current: | | | |
| Community services | \$ -- | \$ -- | \$ -- |
| Rehabilitation services | 7,317,043 | 7,317,032 | 11 |
| Research | <u>--</u> | <u>--</u> | <u>--</u> |
| Youth Authority Board | <u>--</u> | <u>--</u> | <u>--</u> |
| Administrative services | <u>--</u> | <u>--</u> | <u>--</u> |
| Reimbursements to local jurisdictions: | | | |
| County maintenance of juvenile homes, ranches, and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County construction of juvenile homes and camps | <u>--</u> | <u>--</u> | <u>--</u> |
| County delinquency prevention commissions | <u>--</u> | <u>--</u> | <u>--</u> |
| County special probation supervision | <u>--</u> | <u>--</u> | <u>--</u> |
| County parole revocation | <u>--</u> | <u>--</u> | <u>--</u> |
| Sugar Ray Robinson Youth Foundation | <u>--</u> | <u>--</u> | <u>--</u> |
| Policy documentation and regulation | <u>--</u> | <u>--</u> | <u>--</u> |
| Transportation of wards | <u>--</u> | <u>--</u> | <u>--</u> |
| Catch up maintenance projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Grants | 193,989 | 189,965 | 4,024 |
| Capital outlay projects | <u>--</u> | <u>--</u> | <u>--</u> |
| Miscellaneous | <u>--</u> | <u>(37,203)</u> | <u>37,203</u> |
| Total Expenditures | <u>\$7,511,032</u> | <u>7,469,794</u> | <u>\$ 41,238</u> |
| Other Uses: | | | |
| Intrafund transfers | | <u>21,650</u> | |
| Total Expenditures and Other Uses | | <u>7,491,444</u> | |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses | | 80,940 | |
| Operating Clearing - July 1 | | <u>(241,289)</u> | |
| Operating Clearing - June 30 | | <u>\$ (160,349)</u> | |

* Ventura School
Ventura Reception-Clinic

Exhibit 4

DEPARTMENT OF THE YOUTH AUTHORITY
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR DEPARTMENTAL ADMINISTRATION AND FACILITIES
TRUST FUND

JUNE 30, 1978

| | <u>Totals</u> | <u>Departmental Administration</u> | <u>Fred C. Nelles School For Boys (1)</u> | <u>Northern California Youth Center (2)</u> | <u>Southern California Youth Center (3)</u> | <u>El Paso de Robles School For Boys</u> | <u>Preston School of Industry</u> | <u>Ventura School (4)</u> |
|---|--------------------|--|---|---|---|--|---|-------------------------------|
| <u>Revenues:</u> | | | | | | | | |
| Receipts for depositors | <u>\$1,136,834</u> | <u>\$220,962</u> | <u>\$54,988</u> | <u>\$309,533</u> | <u>\$234,203</u> | <u>\$97,857</u> | <u>\$122,103</u> | <u>\$97,238</u> |
| <u>Expenditures:</u> | | | | | | | | |
| Payments to and for depositors | <u>1,162,254</u> | <u>248,371</u> | <u>55,377</u> | <u>308,679</u> | <u>231,130</u> | <u>98,306</u> | <u>124,107</u> | <u>96,284</u> |
| <u>Excess of Revenues over (under) Expenditures</u> | <u>(25,370)</u> | <u>(27,409)</u> | <u>(389)</u> | <u>854</u> | <u>3,073</u> | <u>(449)</u> | <u>(2,004)</u> | <u>954</u> |
| <u>Fund Balance - July 1</u> | <u>277,687</u> | <u>217,719</u> | <u>9,955</u> | <u>19,684</u> | <u>9,992</u> | <u>7,668</u> | <u>8,588</u> | <u>4,081</u> |
| <u>Fund Balance - June 30</u> | <u>\$ 252,317</u> | <u>\$ 190,310</u> | <u>\$ 9,566</u> | <u>\$ 20,538</u> | <u>\$ 13,065</u> | <u>\$ 7,219</u> | <u>\$ 6,584</u> | <u>\$ 5,035</u> |

(1) Fred C. Nelles School for Boys
Southern California Reception Center-Clinic

(2) Northern California Youth Center:
O. H. Close School
Kari Holtom School
DeWitt Nelson Youth Training Center

(3) Southern California Youth Center:
Youth Training School
Youth Training School Clinic
Oak Glen Youth Conservation Camp

(4) Ventura School
Ventura Reception Center-Clinic

Exhibit 5

DEPARTMENT OF THE YOUTH AUTHORITY
CHANGES IN ASSETS AND LIABILITIES
SPECIAL DEPOSIT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 1978

| | <u>Balance July 1, 1977</u> | <u>Additions</u> | <u>Deductions</u> | <u>Balance June 30, 1978</u> |
|--|---------------------------------|--------------------|--------------------|----------------------------------|
| <u>GRANTS - SPECIAL PROJECTS</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 248,805 | \$ 8,904,780 | \$ 5,521,263 | \$ 3,632,322 |
| Due from other funds | 457,416 | 370,000 | 457,416 | 370,000 |
| Due from Federal Government | <u>836,420</u> | <u>282,091</u> | <u>836,420</u> | <u>282,091</u> |
| Total Assets | <u>\$1,542,641</u> | <u>\$9,556,871</u> | <u>\$6,815,099</u> | <u>\$4,284,413</u> |
| LIABILITIES | | | | |
| Due to other funds | \$ 1,022,459 | \$ 2,026,145 | \$ 1,022,459 | \$ 2,026,145 |
| Due to Federal Government | <u>520,182</u> | <u>2,258,268</u> | <u>520,182</u> | <u>2,258,268</u> |
| Total Liabilities | <u>\$1,542,641</u> | <u>\$4,284,413</u> | <u>\$1,542,641</u> | <u>\$4,284,413</u> |
| <u>UNION EMPLOYEES' VACATION TRUST</u> | | | | |
| ASSETS | | | | |
| Cash | <u>\$ 19,027</u> | <u>\$ 64,458</u> | <u>\$ 83,155</u> | <u>\$ 330</u> |
| LIABILITIES | | | | |
| Accounts payable | <u>\$ 19,027</u> | <u>\$ 64,458</u> | <u>\$ 83,155</u> | <u>\$ 330</u> |
| <u>TAX SHELTERED ANNUITIES</u> | | | | |
| ASSETS | | | | |
| Cash | <u>\$ 7,989</u> | <u>\$ 192,438</u> | <u>\$ 200,091</u> | <u>\$ 336</u> |
| LIABILITIES | | | | |
| Accounts payable | <u>\$ 7,989</u> | <u>\$ 192,438</u> | <u>\$ 200,091</u> | <u>\$ 336</u> |
| <u>TOTAL SPECIAL DEPOSIT FUND</u> | | | | |
| ASSETS | | | | |
| Cash | \$ 275,821 | \$ 9,161,676 | \$ 5,804,509 | \$ 3,632,988 |
| Due from other funds | 457,416 | 370,000 | 457,416 | 370,000 |
| Due from Federal Government | <u>836,420</u> | <u>282,091</u> | <u>836,420</u> | <u>282,091</u> |
| Total Assets | <u>\$1,569,657</u> | <u>\$9,813,767</u> | <u>\$7,098,345</u> | <u>\$4,285,079</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 27,016 | \$ 256,896 | \$ 283,246 | \$ 666 |
| Due to other funds | 1,022,459 | 2,026,145 | 1,022,459 | 2,026,145 |
| Due to Federal Government | <u>520,182</u> | <u>2,258,268</u> | <u>520,182</u> | <u>2,258,268</u> |
| Total Liabilities | <u>\$1,569,657</u> | <u>\$4,541,309</u> | <u>\$1,825,887</u> | <u>\$4,285,079</u> |

OTHER COMMENTS

A management letter describing suggested improvements was issued to the department in conjunction with certain recommended adjusting entries necessary to achieve compliance with generally accepted accounting principles.

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps